UNITED STATES BANK SOUTHERN DISTRICT	OF NEW YORK	3 7				
In re: DELPHI TECHNOLOGI	 Cha 	Chapter 11 Case No. 05-44554				
Debtor.		 X N/	/A			
NOTICE OF TRA	NSFER OF CLAIM	PURSUAN'	T TO FRBP R	ULE 300	1(e)(1)	
To: (Transferee)	Transferor: Fair 810 Seventh Av New York, NY	LONGACRE MASTER FUND, LTD. Transferor: Fair Harbor Capital LLC 810 Seventh Avenue, 22 nd Floor New York, NY 10019 Attn: Vladimir Jelisavcic				
A transfer in the amount of	of \$33,093.56 from:					
	875 Avenue of New York, NY	Fair Harbor Capital LLC. 875 Avenue of the Americas, Suite 2305 New York, NY 10001 Attn: Fred Glass				
is acknowledged. By filis official claims register and						
Refer to INTERNAL correspondence relative to		BER		in a	any further	
		Intake Clerk				
FOR CLERK'S OFFICE UThis notice was mailed, 2006.		l party, by	first class m	ail, post	prepaid on	
Copy: Debtor's Attorney						
		Deputy Cle	rk		_	

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI TECHNOLOGIES, INC. ("Debtor")

Case No. 05-44554

Claim # N/A

FAIR HARBOR CAPITAL LLC, its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7th Floor Seattle, Washington 98101

Attn: Dawnita Ehl

its successors and assigns ("<u>Buyer</u>"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$33,093.56 ("<u>Claim</u>") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated October 5, 2006.

FAIR HARBOR CAPITAL LLC LONGACRE MASTER FUND, LTD.

By: /s/ Fredric Glass
Name: Fredric Glass
Name: Steven S. Weissman

Title: Member Title: Director